SHIMOGA DISTRICT.

Memo No. 1375-7, *dated 9th October* 1907.

Under Section 37 of the Criminal Procedure Code, Mr. R. T. Mahadeva Rao, Assistant Commissioner and 2nd Class Magistrate, Shimoga Sub-Division, is hereby invested with the following additional powers:—

1. Power to make orders prohibiting repetitions of nuisances, under Section 143, Criminal Procedure Code.
2. Power to make orders under Section 144, Criminal Procedure Code.
3. Power to hold inquests, under Section 174, Criminal Procedure Code.
4. Power to take cognizance of offences upon complaint under Section 190, Criminal Procedure Code.
5. Power to take cognizance of offences upon Police reports, under Section 190, Criminal Procedure Code.

M. NARAIN RAO,
Dist. Magte., Shimoga.

REVENUE DEPARTMENT.

Circular No. 4436-43, *dated* 4—11*th October* 1907.

To the Deputy Commissioners of Districts in the Treasury Department.

It has come to the notice of the undersigned that sufficient attention is not paid in the District Treasuries to the instructions contained in Articles 9 and 311 of the Civil Account Code as regards the preparation and punctual submission of Jamakarch Accounts with all vouchers complete, and that, in consequence, the State Huzur Treasury, where the consolidated Accounts are prepared for submission to the Hon'ble the Resident's Treasury, has had to issue repeated communications and objections.

It is further observed that the Officer in charge of the Hon'ble the Resident's Treasury has also taken objection to the careless way in which Jamakarch Accounts are prepared and of the delay in their submission. The personal attention of Deputy Commissioners is accordingly drawn to the Comptroller's Circular No. 1383—Gr. I. 453, dated 7th September 1907, and they are requested to see that the instructions contained in Articles 9 and 311 of the Civil Account Code and communication No. J. 811—20605, dated 25th May 1907, from the Accountant General, Madras, and No. 929—112, dated 28th August 1907, from the Officer in charge of the Hon'ble the Resident's Treasury, Bangalore, are strictly adhered to and that no occasion is given for complaints in future.

Circular No. 101-108, *Camp Mysore, dated* 9—11*th October* 1907.

To the Deputy Commissioners of Districts.

In continuation of this office Circular No. 10382—9, dated 18th May 1906, directing the Deputy Commissioners and other officers holding permanent advances to furnish to this office on assuming charge of their offices and thereafter annually a statement in addition to the acknowledgment now being furnished to the Comptroller, showing separately cash in hand with the reporting officers and outstanding advances with the names and acknowledgments of the officers responsible for these advances, the undersigned has the honor to circulate for information the following extracts from this office letter No. dated 9th October 1907, to Government. The Deputy Commissioners are requested to impress upon the Amildars and other officers holding imprests and permanent advances that the funds should be used only for purposes authorised by the rules, that the expenditure should be adjusted without delay and that in default, they will render themselves liable to censure and to be called upon to make good the amount which cannot be accounted for.

2. Extracts from this office letter to Government:—The most serious irregularities that came to the notice of the Deputy Commissioner at the time of the inspection of the Arsikere Taluk Office are—

(i) "that payments made many years ago have not been charged in the accounts and no attempt made to recoup imprests."

(ii) "The imprest for one purpose has been drawn upon for expenditure for quite a different purpose, for instance, payments on a large scale have been made from the Taluk Board and Municipal imprests for meeting contingent expenses and remittance charges."

(iii) "Large advances made from the imprest amount to subordinate officials have long remained outstanding and no attempts made to recover them though several of the officials concerned have either left the district or been transferred or retired from the service."

(iv) "Several items of expenditure incurred without due sanction have long remained without being accounted for or adjusted."